

**Table 23.19-- CHARACTERISTICS OF SERVICE ESTABLISHMENTS WITH
PAYROLL, FOR THE STATE, 1987 AND 1992, AND OAHU AND THE
NEIGHBOR ISLANDS, 1992**

Subject	1987	1992		
		State total	Oahu	Neighbor islands
FIRMS SUBJECT TO FEDERAL INCOME TAX				
Number of establishments	7,458	8,468	6,248	2,220
Receipts (\$1,000)	4,455,953	7,290,719	5,368,982	1,921,737
Annual payroll (\$1,000)	1,499,500	2,654,278	1,944,260	710,018
First quarter payroll (\$1,000)	356,723	617,437	443,438	173,999
Paid employees 1/	91,673	117,965	81,084	36,881
FIRMS EXEMPT FROM FEDERAL INCOME TAX				
Number of establishments	998	1,032	690	342
Revenue (\$1,000)	1,222,359	2,081,077	1,718,951	362,126
Expenses (\$1,000)	1,155,012	1,937,721	(NA)	(NA)
Annual payroll (\$1,000)	521,108	923,630	768,048	155,582
First quarter payroll (\$1,000)	128,303	227,965	189,433	38,532
Paid employees 1/	28,541	37,492	30,622	6,870

NA Not available.

1/ For pay period including March 12.

Source: U.S. Bureau of the Census, *1992 Census of Service Industries, Hawaii*, SC92-A-12 (August 1994), tables 1a, 1b, 3a, 3b, 7a, 7b, 8a, and 8b.